UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/51/872
14 April 1997

ORIGINAL: ENGLISH

Fifty-first session
Agenda items 129, 153, 154 and 155

FINANCING OF THE UNITED NATIONS PROTECTION FORCE, THE UNITED NATIONS CONFIDENCE RESTORATION OPERATION IN CROATIA, THE UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE AND THE UNITED NATIONS PEACE FORCES HEADQUARTERS

FINANCING OF THE UNITED NATIONS MISSION IN BOSNIA AND HERZEGOVINA

FINANCING OF THE UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM

FINANCING OF THE UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General contained in documents A/51/701, A/51/519/Add.3, A/51/520/Add.2 and A/51/508/Add.2 on the financial performance of the United Nations Protection Force (UNPROFOR), the United Nations Confidence Restoration Operation in Croatia (UNCRO), the United Nations Preventive Deployment Force (UNPREDEP), the United Nations Peace Forces headquarters (UNPF), the United Nations Mission in Bosnia and Herzegovina (UNMIBH) and the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) for the period from 1 January to 30 June 1996. During its consideration of the reports, the Advisory Committee met with chief administrative officers of the missions and with other representatives of the Secretary-General who provided the Advisory Committee with clarifications and additional information.

2. The Advisory Committee has also considered the reports of the Secretary-General on the financing of UNMIBH, including the United Nations Mission of Observers in Prevlaka (UNMOP) (A/51/519/Add.1), UNTAES and the Belgrade and Zagreb liaison offices (A/51/520/Add.1) and UNPREDEP (A/51/508/Add.1) for the

period from 1 July 1997 to 30 June 1998. The Advisory Committee also had before it the reports of the Secretary-General on supplementary information in respect of UNMIBH (A/51/519/Add.2) and UNTAES (A/51/520/Add.3) requested by the Advisory Committee in its report A/51/681.

I. FINANCIAL PERFORMANCE OF THE UNITED NATIONS PEACE FORCES

3. The United Nations peace forces in the former Yugoslavia consisted of the following operations:

(a) UNCRO, whose mandate terminated on 15 January 1996;

(b) UNPROFOR, whose mandate terminated on 20 December 1995;

(c) UNPREDEP, which became an independent mission as of 1 February 1996;

(d) UNPF headquarters, which provided administrative and logistic support to the three peacekeeping operations.

4. The performance report for UNPF (A/51/701) covers a six-month transitional period from 1 January to 30 June 1996, during which UNPF undertook the pre-liquidation tasks in respect of UNCRO and UNPROFOR, including the disposition of assets and settlement of claims, as well as the transition to the Implementation Force (IFOR). During this period UNPF continued to provide administrative and logistic support to UNPREDEP, as well as to the new peacekeeping operations in Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and in Bosnia and Herzegovina (UNMIBH).

5. The performance report (A/51/701) reflects expenditures of $240.6 million gross, which match a total of $240.6 million gross approved by the General Assembly for the mission. This results in an unencumbered balance of zero dollars gross.

6. In the opinion of the Advisory Committee the estimated expenditure of $240.6 million gross reflected in the performance report is not entirely reliable. First, estimated expenditure was arbitrarily reduced by $31.1 million under the budget line "Contingent-owned equipment" in order to offset overexpenditure under other budget lines; as indicated in paragraph 30 of the performance report an additional amount would still need to be appropriated later by the General Assembly for contingent-owned equipment. Second, the estimated expenditures of $240.6 million gross include a significant provision ($174.9 million) for unliquidated obligations, some of which may well be cancelled. The Advisory Committee was informed that in accordance with the most up-to-date information on UNPF accounts, a total of $44.3 million remains yet to be disbursed for the period from 1 January to 30 June 1996.

7. The estimated expenditures of $240.6 million gross include additional requirements and savings, as follows:

		Thousands of United States dollars
(a)	Extraordinary expenditures	24.8
(b)	Overruns	10.4
(c)	Savings	4.1
(d)	Reduction under contingent-owned equipment to offset (a) and (b) above	31.1

8. As indicated in paragraph 11 of the performance report, there were substantial extraordinary expenditures, amounting to $24,782,800, for items that had not been included in the cost estimates. In the opinion of the Advisory Committee, requirements of such magnitude should have been brought to the attention of the Advisory Committee before funds were obligated and/or disbursed. The Advisory Committee is also of the view that significant shortcomings continue to exist in the accounting and budgeting systems of peacekeeping operations. The Secretary-General's performance report and the comments of the Advisory Committee in the present report reveal the extent to which systems to record expenditures and compile data are not working properly.

9. As can be seen from the table in paragraph 11 of the Secretary-General's report (A/51/701), almost half ($11.7 million) of the extraordinary expenditures relates to settlement of ex post facto letters of assist. The Advisory Committee recalls, in this connection, that the Board of Auditors, in paragraphs 104 to 122 of its report to the General Assembly[1] made a number of recommendations on management of letters of assist. Although the use of letters of assist is expected to be significantly reduced with the introduction of new procedures for the reimbursement to troop-contributing countries for contingent-owned equipment and related services, the Advisory Committee stresses the need for an expeditious implementation of the recommendations of the Board of Auditors on letters of assist.

10. An additional requirement of $2.3 million out of the total $24.8 million relates to claims submitted by military personnel for payment of allowances in respect of prior periods. The Advisory Committee was provided, upon request, with additional information on the extraordinary expenditures. This information is reproduced in annex I to the present report. As can be seen, the allowances include mission subsistence allowances, clothing allowances, welfare, etc. The Advisory Committee points out, in this connection, that funds for the payment of all types of allowances should have been budgeted and obligated on a regular basis in accordance with existing procedures.

11. An additional provision of $2.6 million out of the total extraordinary expenditures of $24.8 million is required for reimbursement for non-budgeted contingent costs. The Advisory Committee was not satisfied with the related explanation contained in paragraphs 4, 9 and 10 of annex II B to the performance report. The Advisory Committee requested additional information on circumstances that could justify the additional requirements of $2.6 million, but the information was not provided. The Advisory Committee reiterates its

request and trusts that all relevant information on the issue will be submitted to it as soon as possible. In this connection, information should be provided on the status of arrangements made for the repatriation of all contingents that were incorporated in whole or in part into IFOR.

12. As reflected in the table in paragraph 11 of the performance report, an additional provision of $6.9 million out of the total extraordinary expenditures of $24.8 million relates to legal claims arising from contractual arrangements. As can be seen from the table in annex I to the present report, the total of $6.9 million reflects the following legal claims: $3.9 million for rations, $2.5 million for rental of vehicles and $0.4 million for vehicle spare parts.

13. The Advisory Committee was informed that a legal claim in the amount of $3.9 million had not yet been disbursed. The Advisory Committee expects that the next report on the financing of UNPF will include comprehensive information on circumstances that led to the submission of the claim and on procedures followed to settle the claim.

14. Paragraphs 42 and 44 of annex II B to the performance report (A/51/701) contain information on the legal claims of $2.5 million and $0.4 million, respectively. In connection with the legal claim of $2.5 million, the Advisory Committee was informed that it relates to 50 all-terrain vehicles that had been rented in 1995 and used by contingent personnel. This claim is due to the fact that contingents continued to use the vehicles even though the rental contract had not been duly extended; the Advisory Committee understands that the administration was not involved at the time the decision was taken to continue using the vehicles. The Advisory Committee is of the view that steps should be taken to enhance cooperation and coordination between the military and the United Nations administration in the field, particularly on issues that might involve financial and/or legal implications for the United Nations. The Advisory Committee was informed that these two legal claims had been settled without resorting to outside counsel and arbitration.

15. Paragraph 12 of the performance report contains a breakdown of overruns of $10.4 million and savings of $4.1 million. As can be seen from the breakdown, the largest overrun ($8.2 million) is reported under budget line "International and local staff". In accordance with the explanation provided in paragraphs 16 to 26, annex II B to the performance report, the phasing-out schedule of civilian staff of UNPF did not proceed as planned. For example, while the cost estimates for salaries for international staff were based on requirements for an average monthly strength of 293 staff, the actual number of international staff averaged 330, and while requirements for salaries for local staff were based on an average monthly strength of 458 staff, the actual number of local staff averaged 1,236. The Advisory Committee was provided, upon request, with a detailed month-by-month schedule of planned, revised and actual deployment of civilian staff in UNPF, UNPREDEP, UNTAES and UNMIBH during the period from 1 January to 30 June 1996 which is contained in annex II to the present report. The Advisory Committee is concerned at the wide variation between planned and actual deployments, particularly for local staff; this shows a lack of effective planning and deficiencies in budgeting techniques.

16. The Advisory Committee was not satisfied with the explanation of the overrun of $462,500 under budget line "International contractual personnel" and was informed, upon inquiry, that although the actual deployment of such personnel in UNPF was lower than anticipated (which resulted in savings of $1,788,100), payments for overtime and commutation of leave resulted in additional expenditures of $1,857,400, exceeding the saving by $69,300. In addition, the average rate paid for international contractual personnel was $104 more per month than the $3,142 reflected in the cost estimates, resulting in additional requirements of $393,200. The Advisory Committee points to the lack of substantive justification for the overexpenditure relating to payments for overtime and commutation of leave since during the period of four months (January-April) out of six under consideration, the actual deployment of international contractual personnel was very close to the planned level. The Advisory Committee requests, therefore, that all circumstances that led to the overexpenditure under international contractual personnel be further reviewed, analysed and reflected in the next report on the financing of UNPF.

17. Sections VI and VII of the performance report (A/51/701) provide information on the financial administration (paras. 16 and 17) and on the status of reimbursement to troop-contributing Governments (para. 18). The Advisory Committee was provided with an update of information contained in sections VI and VII of the performance report, as follows:

(a) The unencumbered balance of $112.0 million gross reflected in paragraph 16 of the performance report has been reduced to $102.7 million gross in accordance with General Assembly resolution 51/214 of 18 December 1996 on the financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 (see annex III to the present report);

(b) Outstanding assessed contributions amounted to $728.9 million at 15 February 1997;

(c) Full reimbursement of troop costs has been made for the period ending 31 July 1996.

18. The Advisory Committee was informed that on 20 February 1997, a loan of $10 million had been made from the General Fund to meet UNPF payments. The loan had not been paid back at the time of the preparation of the present report.

19. Section VIII (paras. 19-33) of the performance report in document A/51/701 contains observations and comments on previous recommendations of the Advisory Committee. The Advisory Committee notes from paragraph 19 that a comprehensive report on the proposed distribution of UNPF assets, which was to be submitted to the General Assembly through the Advisory Committee no later than November 1996, is still under preparation and will be finalized towards the end of the liquidation period. The Advisory Committee notes the difficulties cited by the Secretariat for the delay, including those reflected in paragraphs 20 to 22 of the performance report. Nevertheless, this development illustrates significant unresolved problems in the area of inventory control and assets management not only in UNPF but also in other peacekeeping operations.

20. The Advisory Committee recalls, in this connection, that the Board of Auditors noted in paragraph 182 of its report[1] that much of the information on inventory held in UNPF was incomplete, out-of-date and inaccurate and that the problems had arisen from a "lack of sufficiently qualified staff, difficulties in constructing a suitable database and the need to carry out a large number of detailed 'in-survey' inspections of contingent-owned equipment". Upon request, the Advisory Committee was provided with information on actions taken in respect of the observations and recommendations by the Board of Auditors contained in its report; the Advisory Committee notes that such actions can bring about quite significant results. For example, as a result of steps taken to have United Nations-owned equipment bear a decal number and include it on the UNPF inventory of non-expendable equipment, the UNPF inventory increased by $63 million. The Advisory Committee recommends that efforts to improve inventory control and assets management in the operations in the former Yugoslavia be further intensified and that the Secretary-General reflect in his next reports steps taken to address problems identified by the Board of Auditors in its report in the area of inventory control, including the designation of sufficiently qualified staff and the establishment of appropriate databases.

21. The Advisory Committee notes from paragraph 25 of the performance report that the valuation, based on United Nations standards, of voluntary contributions in kind for the strengthening of UNPROFOR with a rapid reaction capacity has not yet been completed. The Advisory Committee was informed that currently 23 personnel of the Department of Peacekeeping Operations were involved in various aspects of management of contingent-owned equipment, including its valuation. The composition of the Claims Administration Unit is reflected in annex IV to the present report. As can be seen from the annex, the unit has currently 15 military officers loaned by Governments. The Advisory Committee trusts, in this connection, that the need for these personnel will be reviewed by the Secretary-General in the light of such observations and recommendations of the Advisory Committee on gratis personnel contained in its report A/51/813 dated 28 February 1997, as may be approved by the General Assembly. Furthermore, the Advisory Committee recommends that the valuation of the voluntary contributions be completed expeditiously and the results be reported to the General Assembly as soon as possible.

22. The Advisory Committee was not satisfied with the observations and comments in paragraph 26 of the performance report (A/51/701) on the previous recommendation of the Advisory Committee with regard to changes in accounting for the reimbursement of consumables contained in paragraph 9 of its report in document A/51/497. It is recalled that on this issue the Advisory Committee had requested updated comprehensive information and justification to be presented in the next performance report of the Secretary-General. The Advisory Committee regrets to note that no substantive justification for the estimated requirements of $70 million for consumables was provided in the performance report and reiterates the recommendation in paragraph 9 of its report in document A/51/497.

23. The Advisory Committee was provided with the following revised text of paragraph 30 of the performance report (A/51/701):

> "Based on the most up-to-date information, the total reimbursement for contingent-owned equipment is estimated at $877,460,487. Progress payments

made to date amount to $431,452,802, consisting of cash payments of $396,051,157 and offsets of $35,401,645 for equipment sold to contingents serving with IFOR. The balance owed is therefore $446,007,685. Amounts currently obligated for this purpose, including $70 million for consumables, total $197,939,030. Based on these figures, an additional amount of $248,068,655 would need to be appropriated by the General Assembly for contingent-owned equipment. The request for additional appropriation will be made when the actual amounts owed to all 30 troop-contributing countries have been determined."

24. In connection with the amount of $35.4 million of offsets with IFOR, the Advisory Committee inquired about procedures followed in settlement of accounts for equipment, rations and services provided to the force. Additional information on the issue provided to the Advisory Committee, upon its request, is contained in annex V to the present report. The Advisory Committee points out, in this connection, that in accordance with rule 110.37 of the Financial Regulations and Rules of the United Nations "the proceeds from the sale of property shall be credited as miscellaneous income". Therefore, amounts paid by IFOR for all sales of equipment, rations, services, fuel, etc., with the exception of payments made by IFOR for goods purchased by UNPF on behalf of IFOR, should have been reflected in annex I to the performance report (A/51/701) under the separate budget line "Miscellaneous income". The Advisory Committee questions the appropriateness of the procedure followed by the Secretariat and recommends against such arrangements in the future.

25. Paragraphs 31 to 33 of the performance report (A/51/701) contain observations and comments on previous recommendations of the Advisory Committee on recovery of losses of the Organization resulting from payments of excise duty ($37 million, by 31 March 1996), possible fuel fraud and from the non-observance by the Government of the provisions of the status-of-forces agreement, including payments in excess of $2.3 million for rental of Split port. The Advisory Committee was informed that the administration in the field had practically exhausted its means to recover past losses and/or prevent future ones and that the issue is currently being dealt with by the Office of Legal Affairs. The Advisory Committee recalls, in this connection, that the General Assembly, in paragraphs 9 and 10 of its resolution 51/12 of 4 November 1996, expressed its concern about the payment by the combined Forces of charges for items that should have been provided without cost under the status-of-forces agreement; urged the Secretary-General to convey the concern of the General Assembly to the Governments concerned, as well as the request by the Assembly that the Governments reimburse the combined Forces for those expenditures; requested the Secretary-General to withhold settlement of claims submitted by the Governments concerned until the matter of the expenditures was resolved; and requested the Secretary-General to include information on efforts to obtain reimbursement in the next report on the financing of the combined Forces.

26. The Advisory Committee expresses concern about the lack of progress in the implementation of the General Assembly resolution and requests that additional steps be taken to recover past losses and to prevent their recurrence in the future; comprehensive information to this effect should be reflected in the next report on UNPF.

27. In paragraph 44 of his performance report, the Secretary-General outlined the actions that the General Assembly might wish to take in connection with the financing of the combined Forces. The Advisory Committee recommends acceptance of the proposal contained in paragraph 44 (a) of the report with regard to the appropriation of the amount of $240.6 million gross for the period from 1 January to 30 June 1996. However, with regard to the proposal in paragraph 44 (b), in view of several issues that still remain to be clarified by the Secretary-General, including the value of contingent-owned equipment, unliquidated obligations, extraordinary expenditures relating to prior periods, overexpenditure under international contractual personnel, legal claims against the Organization and compliance with the status-of-forces agreement, the Advisory Committee does not believe that there is a need to assess the amount of $151.1 million gross at this time pending clarification of the issues referred to above. In this connection the Advisory Committee notes that full reimbursement has already been made for troop contribution for the period ending 31 July 1996, but understands that this is with the exception of the contingent referred to in paragraph 11 above.

28. The Advisory Committee points out that as reflected in paragraph 17 (a) above, the amount of the unencumbered balance for the period ending 30 June 1996 stated in paragraph 44 (c) of the performance report should read $102,706,078 gross. The Advisory Committee recommends that no decision be taken at this time on the unencumbered balance of $102.7 million gross, pending the submission by the Secretary-General of reports on the issues still under consideration.

29. With regard to the proposal contained in paragraph 44 (d) of the report, the Advisory Committee has no objection to the appropriation of $50.2 million gross for the period from 1 July 1996 to 30 June 1997, however, this amount should not be assessed pending the submission of the Secretary-General's report on the issues still under consideration.

30. The Advisory Committee is of the view that no action is necessary at this stage in respect of subparagraphs 44 (e) and (f) of the performance report, since no proposals have been made by the Secretariat on the issue of voluntary contributions in kind for the strengthening of UNPROFOR with a rapid capacity, or on the issue of the amount budgeted for provision for reimbursement of contingent-owned equipment.

II. UNITED NATIONS MISSION IN BOSNIA AND HERZEGOVINA

A. Financial performance for the period from 1 January to 30 June 1996

31. The financial performance report of UNMIBH, including UNMOP and the Office of the Special Coordinator for Sarajevo for the period from 1 January to 30 June 1996 (A/51/519/Add.3) reflects an expenditure in the amount of $37.3 million gross, resulting in an unencumbered balance of $6.5 million gross. The unencumbered balance resulted mainly from delays in the deployment of civilian personnel, reduced rental requirements related to the deployment of the International Police Task Force (IPTF), the cost of the use of government-provided helicopters based on actual use rather than commercially provided

helicopters and the availability of some equipment and supplies from surplus stock.

32. Annex I to the performance report contains a detailed breakdown of the estimated expenditure of $37.3 million gross by budget line, recurrent and non-recurrent expenditure; it also provides a breakdown of unliquidated obligations and projected savings/overruns by budget line.

33. The Advisory Committee was informed that the total amount of unliquidated obligations amounted, as of 18 March 1997, to $4,972,800, of which the largest provision ($2.3 million) fell under budget line 8, "Communications", owing to delayed billing from vendors and to the fact that because of delays in closing the June 1996 accounts at Headquarters, the payments and liquidation of obligations recorded on the field accounts after 30 June 1996 were not yet reflected in the expenditure reports generated by the Integrated Management Information System (IMIS).

34. Annex II B to the performance report contains supplementary information on savings and overruns. This information, however, does not provide, in the view of the Advisory Committee, a clear explanation in a consistent manner of over and under expenditures. For example, information in paragraph 7 of annex II B to the performance report is presented in a rather confusing manner and cannot be related either to the reported savings of $2.5 million under "Mission subsistence allowance", or to the information on the deployment of civilian police, contained in annex III to the performance report (A/51/519/Add.3). Furthermore, no explanation is provided of an overrun of $684,000 under travel costs of civilian police. The Advisory Committee was informed, upon request, that the overrun was due to the fact that "while budget provision was made for an average of 50 kilograms claimed in respect of baggage allowance entitlement, the amount shown under unliquidated obligations reflects the full 100 kilograms baggage allowance that civilian police are entitled to carry when travelling to/from the mission area". The Advisory Committee does not believe that it is appropriate to use the assumption of full entitlements instead of average figures based on previous experience in the preparation of budget documents. Moreover, such documents should contain a full justification of all significant changes in assumptions used during the preparation of the budget.

35. The Advisory Committee was not satisfied with the explanation of an overexpenditure of $630,300 under international contractual personnel contained in paragraph 17 of annex II B to the performance report and was provided, upon request, with a list of technical functions performed by international contractual personnel who were transferred from UNPF to UNMIBH. The Advisory Committee notes that seven international contractual personnel performed the functions of administrative officers in UNMIBH and recalls that it had expressed concern that international contractual personnel occupy positions that were not technical or trade-related, including those of administrative officers (A/49/664, para. 69). The Advisory Committee was informed that there were no international contractual personnel under contract with UNMIBH as of the end of October 1996. The Advisory Committee recommends that measures be taken to prevent in the future situations whereby international contractual personnel occupy positions that are other than technical and trade-related.

36. In paragraph 8 of his performance report, the Secretary-General states that the action that the General Assembly may wish to take at its fifty-first session in connection with the financing of UNMIBH, including UNMOP, is a decision on the treatment of the unencumbered balance of $6.5 million gross for the period from 1 January to 30 June 1996. The Advisory Committee recommends that the unencumbered balance be credited to Member States.

B. Cost estimates for the period from 1 July 1997 to 30 June 1998

37. The cost estimates for the maintenance of UNMIBH, including UNMOP, for the above period, as reflected in the Secretary-General's report in document A/51/519/Add.1 and subsequently revised in document A/51/519/Add.2, provide for expenditures in the amount of $165.6 million gross. The revision reflects the decision of the International Civil Service Commission (ICSC), upon the recommendation of the United Nations Security Coordinator, to discontinue payment of the hazard duty allowance for Bosnia and Herzegovina effective 1 December 1996. The cost estimates provide for 28 military observers, 5 military liaison officers, 1,721 civilian police, 372 international staff and 968 locally recruited staff. The cost estimates are based on the assumption of full deployment of all personnel.

38. Sections II and III of the report on cost estimates (A/51/519/Add.1) provide, in paragraphs 5 to 13, information on the political mandates and operational plans and requirements of UNMIBH and UNMOP. Furthermore, the Secretary-General, in paragraphs 11 and 40 of his recent report to the Security Council in document S/1997/224 dated 14 March 1997, indicates that, should the Security Council agree that IPTF should carry out the international policing proposed by the Brcko Implementation Conference, held at Vienna on 6 and 7 March 1997, the deployment of an additional 186 IPTF monitors, together with 11 civilian personnel, would be required.

39. In addition, as indicated in paragraph 12 of the Secretary-General's report to the Security Council, by its resolution 1088 (1996) of 12 December 1996, the Council had endorsed the proposals of the Peace Implementation Conference held in London on 4 and 5 December 1996, by which it requested IPTF to carry out additional responsibilities relating to the investigation of human rights abuses by local police forces. The Secretary-General states in paragraph 14 of the Secretary-General's report to the Security Council in document S/1997/224 dated 14 March 1997 that, with regard to these additional responsibilities, "it is the Commissioner's assessment that 120 additional personnel will be needed if IPTF is to have sufficient personnel to implement the human rights, training and restructuring aspects of its mandate".

40. As indicated in paragraph 43 of the Secretary-General's report to the Security Council (S/1997/224), "the financial implications of the recommended increases of 306 personnel in the strength of IPTF and 11 additional civilian staff will be circulated in an addendum to the present report". That addendum (S/1997/224/Add.1), issued on 19 March 1997, gives the estimates for a 12-month period, the costs associated with the additional deployment of 186 civilian police in UNMIBH in connection with the IPTF policing at approximately

$13.9 million and the cost associated with the additional deployment of 120 Task Force monitors in connection with the implementation of the human rights, training and recruiting aspects of the mandate of the Force at approximately $9.5 million; the additional resources would be sought from the General Assembly, should the Security Council decide to deploy additional police monitors, in which case, as the Advisory Committee was informed, the deployment of additional police monitors could be expected to start with the deployment of 65 civilian police during April 1997 and 121 civilian police during May 1997.

41. Information on resources and operating costs in 1996 contained in paragraph 15 of the report on cost estimates (A/51/519/Add.1) is, in the view of the Advisory Committee, of a very limited value, since the pro forma expenditures of $119.5 million match exactly the total resources made available. This is indicative of poor expenditure monitoring and accounting systems in the field and of problems of their compatibility with similar systems at Headquarters. The Advisory Committee recalls, in this connection, that the General Assembly, in section I, paragraph 6 of its resolution 49/233 of 23 December 1994, urged the Secretary-General to submit, in the context of the consideration of peacekeeping budget estimates, up-to-date financial performance data for the current period as are available. The Advisory Committee requests that this provision of the General Assembly resolution be strictly adhered to.

42. The Advisory Committee was provided, upon request, with the most up-to-date financial performance data for the period from 1 July to 31 December 1996, as reproduced in annex VI to the present report.

43. In the context of its review of information contained in paragraph 18 of the report (A/51/519/Add.1), the Advisory Committee was informed that the voluntary contribution by one Member State to the trust fund for the police assistance programme in Bosnia and Herzegovina would be used for the purchasing of vehicles for the local police. In view of the lack of substantive information on programmes and activities funded from voluntary contributions, including those funded by United Nations agencies, programmes and funds, the Advisory Committee requests that such information be included in the next report on UNMIBH, including information on coordination mechanisms and the degree to which the various entities of the United Nations system provide mutual support in a variety of services, such as transport, communications, etc.

44. In view of the lack of substantive information on the status-of-mission agreement in paragraph 22 of the report (A/51/519/Add.1), the Advisory Committee inquired and was informed that only two premises were currently provided rent-free: an IPTF station at Drvar and a regional office at Banja Luka and that all rents were paid under protest. The Advisory Committee requests that the Secretary-General provide, in his next report on the financing of UNMIBH, a detailed description of the Government's contributions under the status-of-mission agreement and of the efforts to seek reimbursement of expenditures by the United Nations resulting from the non-compliance of the Government with the status-of-mission agreement.

45. The Advisory Committee notes from paragraph 23 of the report (A/51/519/Add.1) that only some 26 per cent of the cost estimates is based on standard ratios and costs contained in the standard ratio/cost manual. This

being the case, the report should have provided a clearer explanation of the deviation from standard costs and ratios.

46. Section VII of the report (A/51/519/Add.1) deals with the proposed changes in staffing requirements, which provide for a decrease of 11 international General Service posts and an increase of 63 locally recruited staff. This will increase the number of language assistants assigned to the civilian police from 520 to 572 in order to ensure that an interpreter is present on every occasion when an IPTF monitor comes in contact with a member of the local population. The Advisory Committee has no objection to these staffing proposals.

47. The cost estimates are based on the assumption of full deployment of all categories of personnel in the mission area throughout the entire budget period, i.e., from 1 July 1997 to 30 June 1998. The Advisory Committee was informed that no adjustment was made to the cost of personnel for the delayed recruitment factor. The table below illustrates the actual deployment of all categories of UNMIBH personnel as at the end of January 1997:

Category of personnel	Authorized strength	Actual deployment number	Percentage
Military observers	28	28	100
Civilian police	1 721	1 626	94
International staff	382	247	65
Local staff	905	872	96

48. As can be seen from the above table, the delay in the actual deployment in the two largest categories of personnel is about 5 per cent. Taking this into account, the Advisory Committee recommends that the proposed requirements of $129.0 million under budget line 2, "Civilian personnel costs", be reduced by $6.5 million for a delayed deployment factor of 5 per cent.

49. The Advisory Committee notes from paragraph 12 of annex II C to the report (A/51/519/Add.1) that out of 404 vehicles proposed to be replaced, 22 light and 6 medium buses will be provided through surplus stock while the remaining 376 vehicles will be purchased from commercial vendors; the new vehicles are expected to be deployed in the mission area by January 1998. The Advisory Committee recommends that before the purchase orders are issued, the administration ascertain that the duration of the mandate of the mission and the level of operational activities indeed require the acquisition of all of the new vehicles.

50. The Advisory Committee was informed, upon inquiry, that an increase from $250 to $525 per vehicle in the worldwide vehicle third-party liability programme rates for Bosnia and Herzegovina was due to the fact that the recent loss experience in the area of operation had been very heavy, in terms of both the number of accidents and the amounts being claimed. The Advisory Committee

recommends that effective management and operational measures be taken to reduce vehicle accidents.

51. In the context of its review of the justification for the proposed requirements for the public information programmes contained in the report (A/51/519/Add.1, annex II.C, para. 39) the Advisory Committee requested and was provided with additional information on the Radio Unit and on the Print Unit which is reproduced in annex VII to the present report. Having reviewed the additional information provided by the Secretariat, the Advisory Committee believes that there are possibilities of implementing the public information programme in a less costly way. The Advisory Committee recommends that the proposed requirements under budget line 12, "Public information programme", be reduced from $262,000 to $200,000.

52. Taking into account the comments and observations in the paragraphs above, the Advisory Committee recommends that the General Assembly appropriate the total amount of $159,035,600 gross for the maintenance of the Mission during the 12-month period from 1 July 1997 to 30 June 1998 and assess at a monthly rate of $13,252,966 gross, subject to extensions of the mandate of UNMIBH by the Security Council beyond 21 December 1997.

III. UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM

A. Financial performance for the period from 15 January to 30 June 1996

53. The financial performance report of UNTAES and the liaison offices at Belgrade and Zagreb for the period from 15 January to 30 June 1996 (A/51/520/Add.2) reflects expenditures in the amount of $75.4 million gross, resulting in an unencumbered balance of $18.8 million gross. The unencumbered balance resulted mainly from delays in the deployment of military and civilian personnel, the provision of rent-free accommodation, the availability of some equipment from UNPF stock and non-use of resources for military airlifts.

54. The Advisory Committee notes a better format of the performance report for UNTAES than similar reports for other missions in the former Yugoslavia, although expenditure data are not always reliable owing to problems related to transition from UNPF to UNTAES administration. The Advisory Committee was informed that, administratively, UNTAES had taken over completely as of July 1996.

55. The Advisory Committee believes that budgets and performance reports for peacekeeping operations could be prepared more efficiently if they were compiled mostly in the field on the basis of standard forms and tables designed at headquarters indicating also, in a consistent manner, the type of information and accompanying justification that should be included in the reports. When reports are received at headquarters, especially in electronic form, provided they have been prepared properly, there should be no need to spend a lot of staff time in finalizing them. To that end it is essential to ensure assignment of qualified United Nations staff to the field to work in the area of finance,

accounting and budget preparation. The above comments and observations of the Advisory Committee relate to the format and to the preparation process of budgets and performance reports for all peacekeeping operations.

56. The Advisory Committee was informed that the unliquidated obligations for the period from 15 January to 30 June 1996 amounted, as of 28 February 1997, to $23 million, of which the largest provisions relate to contingent-owned equipment ($9.1 million) and transport operations ($4.4 million). The Advisory Committee understands that the new arrangement for contingent-owned equipment will eventually speed up settlements of bills from the military. Nevertheless, the Advisory Committee stresses that prompt action is necessary to ensure that bills are settled without lengthy delays. Otherwise, there may be difficulties in the process of verification of entitlements and inventory, since documents and files may have been displaced, lost or taken away and officials who dealt with subjects for which bills are submitted may have left the area, leaving settlements to individuals who are unfamiliar with the issues.

57. The Advisory Committee notes from paragraph 5 of annex II B to the performance report (A/51/520/Add.2) that an overexpenditure of $1.1 million under standard troop cost reimbursement was due to the fact that the authorized strength of 5,000 troops was exceeded in May and June 1996. The Advisory Committee requested additional information on the operational requirements that necessitated the increase in troops over the authorized level and was informed that the average troop strength exceeded authorized strength by 166 in May 1996 and by 132 in June 1996 owing to the fact that the repatriation of the former UNCRO engineering battalion had to be postponed to the end of June 1996, since engineering support was needed to complete the installation of military camps.

58. With regard to an overexpenditure of $365,400 under international contractual personnel, the Advisory Committee was provided, upon request, with a list of technical functions performed by international contractual personnel who were transferred from UNPF to UNTAES. In view of the fact that four international contractual personnel performed administrative functions in UNTAES, the Advisory Committee reiterates its recommendation in paragraph 35 above. The Advisory Committee was informed that there were no international contractual personnel under contract with UNTAES as of 1 July 1996.

59. The Advisory Committee welcomes substantial savings under premises, infrastructure repairs and transport operations. However, the explanation of reasons for these savings indicate that there is a need for more accurate assessment of existing usable facilities, as well as a need to improve considerably knowledge of United Nations stock of equipment, accommodation containers and vehicles and of general conditions of roads and bridges in the area of operation. Lack of knowledge in these areas had led the administration to request excessive appropriations which, in turn, were utilized in an excessively flexible manner. Savings, for example, were utilized to offset overexpenditure under such budget lines as consultants, international contractual personnel, United Nations Volunteers and fixed-wing aircraft where no provision had been earlier requested by the Secretary-General or approved by the General Assembly.

60. In paragraph 9 of his performance report (A/51/520/Add.2), the Secretary-General states that the action that the General Assembly may wish to take at its fifty-first session in connection with the financing of UNTAES, including the Zagreb and Belgrade liaison offices, is a decision on the treatment of the unencumbered balance of $18.8 million gross for the period from 15 January to 30 June 1996. The Advisory Committee recommends that the unencumbered balance be credited to Member States.

B. Cost estimates for the period from 1 July 1997 to 30 June 1998

61. The cost estimates for the maintenance of UNTAES and the liaison offices at Belgrade and Zagreb for the period from 1 July 1997 to 30 June 1998 provide for expenditures in the amount of $266.6 million gross, as reflected in the Secretary-General's report in document A/51/520/Add.1 and subsequently revised in document A/51/520/Add.2. The latter document provides supplementary information requested by the Advisory Committee in its report A/51/681 and should be read in conjunction with document A/51/520/Add.1. The revision of the original cost estimates reflects the discontinuation of payment of hazard duty allowance in the mission area effective 1 December 1996. The cost estimates provide for the deployment of 100 military observers, 500 troops, 560 civilian police, 477 international staff, 721 locally recruited staff and 100 United Nations Volunteers.

62. Sections II and III of the report (A/51/520/Add.1) provide in paragraphs 6 to 10 information on the political mandate and operational plan and requirements of UNTAES.

63. With regard to the pro forma expenditure for the period from 15 January to 31 December 1996, see the Advisory Committee's observations in paragraph 41 above.

64. Paragraphs 14 and 15 of the report (A/51/520/Add.1) contain information on voluntary contributions and trust funds. Annex VIII to the present report contains an update on subparagraphs 15 (b) and (c) and annex VI to document A/51/520/Add.1.

65. The Advisory Committee was informed that reimbursements to troop-contributing countries had been made for the period from 15 January to 30 June 1996 and that for the period from 1 July 1996 to 31 January 1997 amounts owed to troop contributors were estimated at $37 million.

66. In the context of its analyses of information on the status-of-forces agreement contained in paragraphs 21 to 24 of document A/51/520/Add.1, the Advisory Committee requested a clarification of the term "no formal agreement on rent-free facilities between UNTAES and the Government of Croatia" and an indication of possible legal implications of the absence of such agreement for the United Nations. The Advisory Committee was informed that while the status-of-forces agreement provides for rent-free facilities in Croatia, the arrangements for rent-free facilities in the region administered by UNTAES has been negotiated with the Executive Council of the local authorities. The

Advisory Committee requests that the next report on the financing of UNTAES indicate what exactly is being provided to the operation under the status-of-forces agreement.

67. As indicated in paragraph 28 of the report (A/51/520/Add.1), the cost estimates are based on the assumption of full deployment of military observers, contingents and civilian police. The estimates for international staff, local staff and United Nations Volunteers have been reduced by a 10 per cent turnover factor. No change in civilian staffing is being proposed. The table below illustrates the actual deployment of all categories of military and civilian personnel of UNTAES as at the end of January 1997:

Category of personnel	Authorized strength	Actual deployment number	Percentage
Military observers	100	100	100
Military contingents	5 000	4 764	95
Civilian police	560	435	78
International staff	477	437	92
Local staff	721	707	98

68. The proposed staffing table for UNTAES includes, as reflected in annex IV to the report (A/51/520/Add.1), 12 posts (11 Professional and 1 General Service) for the Election Unit. The Advisory Committee points out, in this connection, that, as indicated in paragraph 19 of the Secretary-General's report to the Security Council (S/1997/148) dated 24 February 1997, "the Electoral Unit has been actively engaged in establishing the conditions for free and fair elections in the region on 13 April 1997". The Advisory Committee was informed that should the elections take place as planned on 13 April 1997, no resources would be required for this activity during the next budget period. The Advisory Committee recommends, therefore, that resources in the amount of $1,456,800 related to support in the preparation and holding of the election be deleted from the cost estimates for the period from 1 July 1997 to 30 June 1998. The breakdown of the recommended reduction is as follows:

	United States dollars
Salaries and common staff costs (12 staff)	809 400
Staff assessment	216 800
Mission subsistence allowance	393 100
Transport operations	37 500

69. In the context of its review of requirements for premises/accommodation, the Advisory Committee was informed that the cost estimates for utilities

($6.1 million) did not reflect a change in electricity rates, which had been reduced after July 1996. The requirements for utilities, based on updated electricity rates, should therefore be reduced by $93,800.

70. A non-recurrent provision of $2.4 million is proposed for the acquisition of vehicles to replace 106 light vehicles (4x4 jeeps). Section III of the report of the Secretary-General in document A/51/520/Add.3 provides supplementary information on vehicle requirements; as can be seen from paragraph 11, the mission's need for light vehicles is based in part on requirements relating to support provided by the mission to the election to be held in April 1997. The Advisory Committee recommends that before the purchase orders are issued, the administration ascertain that the situation of the mission and the level of operational activities indeed require the acquisition of all of the new vehicles.

71. The Advisory Committee was informed that the reason for an increase from $0.8 million to $1.2 million in requirements for vehicle insurance was basically the same as indicated in paragraph 50 above, i.e., heavy losses in terms of both the number of vehicle accidents and the amounts being claimed. The Advisory Committee reiterates the recommendation on this issue reflected in paragraph 50 above.

72. A provision of $5.3 million is proposed under budget line 6 (a), "Helicopter operations". Paragraphs 12 to 16 of the Secretary-General's report in document A/51/520/Add.3 provide supplementary information on the need for 12 helicopters for UNTAES; as indicated therein, six MI-24 helicopters are military equipment and are considered as weapons reserved solely for combat supporting operations and it is planned to reduce the number of these helicopters after the elections if a secure and stable environment is maintained in the region.

73. The Advisory Committee requested additional information on the proposed requirements of $1.1 million for claims and adjustments under budget line 10, "Supplies and services", and was informed that the requirements were estimated at the same monthly rate ($91,000) as in the initial cost estimates contained in document A/50/696/Add.4 and that, as at 2 April 1997, a total of 78 third-party liability claims amounting to $400,000 had been received by UNTAES.

74. With regard to a proposed monthly provision of $70,000 for third line maintenance reflected under line 29 "Contractual services" of annex II A to the report (A/51/520/Add.1), the Advisory Committee was provided with the following clarification:

> "Third line maintenance is maintenance and repair works that requires skills, equipment or parts normally not available in field conditions. UNTAES entered into a contract with an external contractor for refurbishing and overhauling of major components (engines, transmissions) of armoured vehicles for three contingents."

75. A recurrent provision of $50,800 is proposed for training programmes. The Advisory Committee points out in this connection that proposed budgets for UNMIBH and UNPREDEP also contain provisions of $212,000 and $40,000,

respectively, for training programmes. The Advisory Committee recommends, in this connection, that a question of establishing a common training facility be explored with a view to increasing efficiency of the training programmes of all three missions by eliminating possible duplications and reducing administrative costs.

76. The Advisory Committee notes from annex I to document A/51/520/Add.1 that $1.5 million is proposed for the transportation of contingent-owned equipment. A provision of $1.0 million was made for transportation of contingent-owned equipment during the period from 15 January to 30 June 1996, against which expenditures of $1.5 million were incurred. With regard to the amounts budgeted for contingent-owned equipment transportation during troop rotations, it is not clear to the Advisory Committee to what extent this proposed budget and those for other peacekeeping operations in the former Yugoslavia take into account the fact that heavy contingent-owned equipment is not transported during troop rotations and much of the contingent-owned equipment rotated with the contingents can be carried on the same aircraft with troops. The Advisory Committee requests that this issue be clarified in the next report of the Secretary-General on the financing of UNTAES and other peacekeeping operations in the former Yugoslavia.

77. Taking into account the comments and observations in the paragraphs above, the Advisory Committee recommends that the General Assembly appropriate the total amount of $265,068,900 gross for the maintenance of the mission during the 12-month period from 1 July 1997 to 30 June 1998 and assess at a monthly rate of $22,089,075 gross, subject to extensions of the mandate of UNTAES by the Security Council beyond 15 July 1997.

IV. UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

A. Financial performance for the period from 1 January to 30 June 1996

78. The financial performance report of UNPREDEP for the period from 1 January to 30 June 1996 (A/51/508/Add.2) reflects expenditures in the amount of $19.9 million gross, resulting in an unencumbered balance of $5.2 million gross. The unencumbered balance resulted mainly from delays in the deployment of civilian staff and the availability of more supplies from surplus stock than originally envisaged.

79. Annex I to the performance report contains a detailed breakdown of the estimated expenditure of $19.9 million gross by budget line, recurrent and non-recurrent expenditure; it also provides a breakdown of unliquidated obligations and projected savings/overruns by budget line.

80. The Advisory Committee was provided with an update on unliquidated obligations for the period from 1 January to 30 June 1996; the total amount of unliquidated obligations was reduced, as at 27 March 1997, from $7.5 million to $6.0 million, of which the largest provision ($2.3 million) falls under budget line "Contingent-owned equipment". The Advisory Committee reiterates, in this connection, its observation and recommendation contained in paragraph 56 above.

81. The Advisory Committee welcomes the reported savings of $5.2 million gross, which, in its view, could have been even larger if the administrative set-up of the mission had been established more quickly. The Advisory Committee was informed that the chief administrative officer of UNPREDEP was appointed as late as September 1996, arriving, accordingly, to the mission only in October 1996, and that the financial and administrative systems took about six months to be set up.

82. In connection with the reported savings of $88,400 under "Welfare", budget line 1 (b), "Military contingents", the Advisory Committee was informed that the savings resulted from the fact that one contingent had not requested reimbursement.

83. The Advisory Committee notes that savings of $93,000 under budget line "Rental of vehicles" are due to the fact that specialized vehicles for engineering works was provided by a contingent. The Advisory Committee was informed, upon query, that the administration did not expect any claim from the contingent concerned.

84. The Advisory Committee notes that while an amount of $350,000 was provided under budget line 16, "Air and surface freight", for transport of contingent-owned equipment during the period, no expenditure was incurred on this account although troop rotations were undertaken.

85. In paragraph 6 of his performance report, the Secretary-General states that the action that the General Assembly might wish to take at its fifty-first session in connection with the financing of UNPREDEP is a decision on the treatment of the unencumbered balance of $5.2 million gross for the period from 1 January to 30 June 1996. The Advisory Committee recommends that the unencumbered balance be credited to Member States.

B. Cost estimates for the period from 1 July 1997 to 30 June 1998

86. The cost estimates for the maintenance of UNPREDEP for the period from 1 July 1997 to 30 June 1998, as reflected in the Secretary-General's report in document A/51/508/Add.1, provide for expenditures in the amount of $44.3 million gross. However, as a result of the hearings in the Advisory Committee, these estimates were reduced by the Secretariat to $42.2 million gross to reflect more completely the impact of the reduction in the number of troops from 1,050 to 750. The reduction resulted primarily from reductions in staffing requirements, cancellation of renovation projects, changes in the type of helicopters providing air-support to the Force and reductions in requirements or supplies and services.

87. However, in his recent report to the Security Council (S/1997/276 of 4 April 1997), the Secretary-General recommended and the Council, by its resolution S/1997/290 of 9 April 1997, decided to suspend the reduction of the military component of UNPREDEP until the end of the current mandate on 31 May 1997. The Secretariat has tentatively informed the Advisory Committee that as a result of the Security Council's decision, the cost estimates

contained in document A/51/508/Add.1 should now be increased by approximately $5.2 million to $49.5 million gross for the 12-month period from 1 July 1997 to 30 June 1998.

88. Under the circumstances, the Advisory Committee recommends that the Secretary-General be requested to submit to the General Assembly not later than 5 June 1997 revised cost estimates for UNPREDEP for the period from 1 July 1997 to 30 June 1998 reflecting the latest developments in the mandate of the operation. Pending submission of these revised estimates, the Advisory Committee is of the opinion that no action needs to be taken at this time.

Notes

[1] Official Records of the General Assembly, Fifty-first Session, Supplement No. 5 (A/51/5), vol. II, chap. II.

ANNEX I

Additional information on paragraph 11 of document A/51/701 regarding extraordinary expenditures

1. The complexity of UNPF was compounded by the fact that in November 1995 the planning process was initiated for two new operations (UNTAES and UNMIBH) while UNPREDEP was being converted to a more independent operation. In addition, two liaison offices were established (Belgrade and Zagreb) and one small military observer mission (UNMOP).

2. UNPF was responsible for the transfer of contingents to IFOR, as well as repatriation of those troops that were not being converted. IFOR consisted of 22 individual contingents and UNPF had to deal with each of them directly, since a single administrative structure for IFOR was not established. UNPF has issued approximately 1,000 invoices to IFOR contingents for United Nations-owned equipment and a further 200 for services rendered.

3. At the same time, UNPF was asked to provide support to the newly authorized missions with the required staffing, administrative and logistical support to the substantive, military and civilian police components of these new missions. The new missions were slow to become independent for the following reasons:

(a) Administrative structures in the new missions were not established; chief administrative officers were not deployed until April, May and June 1996;

(b) Finance sections became independent: UNMIBH on 1 July 1996; UNTAES on 1 September 1996 and UNPREDEP on 1 October 1996;

(c) Engineering services were provided by UNPF while the new missions were being established: field hospital, logistic facilities and military accommodation at Klisa and mission headquarters at Vukovar for UNTAES; and refurbished leased accommodation for UNMIBH administration;

(d) Communications and electronic data-processing support required reconfiguration in accordance with new requirements in the theatre, taking additional time and resources;

(e) Transportation of vehicles, equipment and supplies transferred to the new missions was undertaken by UNPF.

4. In addition to the foregoing, the liquidation tasks, inter alia, included:

(a) Reconciliation of inventory of United Nations-owned equipment located in nearly 300 locations;

(b) Reconciliation and sale of United Nations-owned equipment transferred to IFOR;

(c) Financial reconciliations of bank accounts, accounts receivables, purchase orders and unliquidated obligations;

(d) Environmental clean-up, i.e., disposal of waste and scrap metal;

(e) Preparation of papers for disposition of assets;

(f) Processing of contingent-owned equipment claims;

(g) Reconciliation of letters of assist;

(h) Review and resolution of claims;

(i) Preparation for property survey board action.

5. The combination of the foregoing resulted in some of the charges not being recorded in the appropriate accounting periods, as well as an omission of some obligations and the non-issuance of letters of assist. Further, some of the claims were received from Governments after the mandate had expired, for services rendered in the previous financial period. Please find below a detailed breakdown:

	$	
Military observers		
Mission subsistence allowance	895 500	Claim from previous period
Clothing allowance	14 000	Claim from previous period
Military contingents		
Troop costs	2 130 800	Claim - provision
Welfare	206 900	Settlement of welfare claims to troops
Rations	3 935 900	Legal arbitration relating to non-extension of contract
	305 200	Ex post facto claim
	2 100	Letter of assist 95-336 - additional funds
	67 800	Letter of assist 95-164 - additional claim from Government
Daily allowance	1 055 400	Claims from previous periods
Rotation	2 531 000	Letter of assist - May to August 95
	35 000	Letter of assist - November 94
	124 180	Ex post facto deployment
	121 500	Letter of assist 94-180 - additional funds
	32 500	Letter of assist 92-01 - additional funds
	211 483	Ex post facto claims
Repatriation	468 100	Claim - provision

	$	
Civilian police		
Mission subsistence allowance	164 800	Claim from previous period
Clothing allowance	12 500	Claim from previous period
Premises		
Alteration	201 600	Letter of assist 95-164 - additional claim from Government
Prefabricated	15 800	Late issuance of purchase orders
Infrastructure		
Repair of bridges	79 800	Ex post facto letter of assist
Transport		
Rental of vehicles	2 500 000	Legal settlement for rental of vehicles
Spare parts	4 244 193	Ex post facto claim - spares for armoured personnel carriers
	428 000	Legal settlement paid for rental of buses
Air operations		
Helicopter hire	371 835	Late issuance of purchase order relating to 1995
Helicopter insurance	9 750	Late issuance of purchase order relating to 1995
Fixed-wing hire	360 000	Late issuance of purchase order relating to 1995
Air crew subsistence	18 750	Late issuance of purchase order relating to 1995
Communications		
Spare parts	16 405	Ex post facto claim
Other equipment		
Accommodation equipment	34 700	Letter of assist 95-164 - additional claim from Government
Field defence	18 800	Letter of assist 95-164 - additional claim from Government
Spare parts	1 747 031	Ex post facto claims
Miscellaneous services		
Interpreters	22 900	Letter of assist 95-164 - additional claim from Government
Medical	2 173	Ex post facto claim

	$	
Miscellaneous supplies		
Maps	3 300	Letter of assist 95-164 - additional claim from Government
Miscellaneous supplies	108 092	Ex post facto claim
Public information		
Production costs	5 500	Late issuance of purchase order
Air and surface freight		
Transportation	2 279 507	Ex post facto claims
Total	24 782 799	

6. Provided below is an explanation of the major types of extraordinary items:

(a) Ex post facto government claims often result as services and goods have been provided without a letter of assist. In some cases the Government decides to provide the services/goods to its contingents, for example, rotates its troops more than the number provided as reimbursement by the United Nations and hence a claim is submitted ex post facto for services in accordance with United Nations entitlements and procedures. In addition the Headquarters Committee on Contracts does not review ex post facto letters of assist so the Governments must claim for reimbursement of services/goods rendered;

(b) Additional funding required for settlement of letters of assist. The letters of assist are signed and obligated at the particular exchange rate at that time; when the claim is verified and certified for payment the exchange rate may have changed, resulting in the need for additional funds. Where the exchange rate variance is favourable, the obligation is liquidated, resulting in additional savings to the unencumbered balance;

(c) Claims for prior periods. Where military and civilian personnel leave the mission area during the month, entitlements are paid upon receipt of claim;

(d) Late issuance of purchase order. While the contract is valid for these services, the issuance of the purchase order was delayed beyond the end of the financial period ending 31 December 1995 and was then carried forward to the performance period. The financial instructions do not allow obligations to be raised for purchase orders and hence none were raised for the period ending 31 December 1995.

UNITED NATIONS PEACE FORCES

Performance report for the period from 1 January to 30 June 1996

Extraordinary expenditures (United States dollars)

Budget line	Ex post facto letters of assist	Insufficient funds obligated for letters of assist in prior period	Claims for prior period	Non-budgeted contingent costs[a]	Late issuance of purchase order	Legal claim from vendor	Total
Military observers							
Mission subsistence allowance			895 500				895 500
Clothing allowance			14 000				14 000
Troop costs				2 130 800			2 130 800
Welfare			206 900				206 900
Rations	375 100					3 935 900	4 311 000
Daily allowance			1 055 400				1 055 400
Troop rotation, repatriation	2 901 663	154 000		468 100			3 523 763
Civilian police							
Mission subsistence allowance			164 800				164 800
Clothing allowance			12 500				12 500
Alteration of premises					201 600		201 600
Prefabricated buildings					15 800		15 800
Repair of bridges	79 800						79 800
Rental of vehicles						2 500 000	2 500 000
Motor vehicle spare parts	4 244 193					428 000	4 672 193
Helicopter hire					371 835		371 835
Helicopter insurance					9 750		9 750
Fixed-wing hire					360 000		360 000

Budget line	Ex post facto letters of assist	Insufficient funds obligated for letters of assist in prior period	Claims for prior period	Non-budgeted contingent costs[a]	Late issuance of purchase order	Legal claim from vendor	Total
Air crew subsistence					18 750		18 750
Communication parts	16 405						16 405
Accommodation equipment		34 700					34 700
Equipment spare parts	1 747 031						1 747 031
Contractual services		22 900					22 900
Medical services	2 173						2 173
Field defence stores		18 800					18 800
Maps	3 300						3 300
Miscellaneous supplies	108 092						108 092
Public information					5 500		5 500
Freight	2 279 507						2 279 507
Total	11 757 264	230 400	2 349 100	2 598 900	983 235	6 863 900	24 782 799

[a] In respect of contingents previously reported as having joined IFOR on 20 December 1995.

ANNEX II

Planned, revised and actual deployment of civilian staff*

1 January to 30 June 1996

	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
USG	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	1	1	1										1	1	1
February	1	1	1				1	1	1				2	2	2
March							1	1	1				1	1	1
April							1	1	1				1	1	1
May							1	1	1				1	1	1
June							1	1	1				1	1	1
	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
ASG	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	4	5	5	1	1	1				1			6	6	6
February	1	2	2	1	1	1	1			2	1	1	5	4	4
March	1	1	1	1	1	1	1			2	2	2	5	4	4
April	1	1	1	1	1	1	1	1	1	2	2	2	5	5	5
May	1	1	1	1	1	1	1	1	1	1	1	1	4	4	4
June			1	1	1	1	1	1	1	1	1	1	3	3	4
	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
D-2	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	1	1	1								1	1	1	2	2
February	1	1	1					1	1	1	1	1	2	3	3
March	1	1	1	1				2	2	1	1	1	3	4	4
April	1	1	1	1		1	1	1	1	2	1	1	5	3	4
May	1	1	1	1	1	1	1	1	1	2	1	1	5	4	4
June	1	1	1	1	1	1	1	1	1	2	2	1	5	5	4
	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
D-1	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	11	14	14	1	1	1	2			1			15	15	15
February	5	11	11	1	1	1	4	1	1	5	2	2	15	15	15
March	2	3	3	1	1	1	7	5	5	5	3	3	15	12	12
April	2	3	3	1	1	1	7	5	5	5	3	3	15	12	12
May	2	2	2	1	1	1	7	6	6	5	3	5	15	12	14
June	2	2	3	1	1	1	7	6	6	5	4	4	15	13	14

* Planned deployment column reflects information contained in document A/50/696/Add 4 dated 13 March 1996
Revised deployment column reflects information contained in schedules provided to the Advisory Committee in April 1996
Actual deployment column reflects information contained in the performance reports

	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
P-5	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	24	34	34	2	1	1	2			7			35	35	35
February	22	24	24	2	1	1	5	6	6	7	5	5	36	36	36
March	16	12	12	2	1	1	5	12	12	7	9	9	30	34	34
April	16	11	11	2	1	1	5	10	10	7	9	9	30	31	31
May	16	12	13	2	2	1	5	11	11	7	8	9	30	33	34
June	16	12	14	2	2	1	5	12	12	7	8	8	30	34	35
	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
P-4	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	54	81	81	2	2	2	7			20			83	83	83
February	23	49	49	2	2	2	35	13	13	23	14	14	83	78	78
March	20	27	27	2	2	2	37	19	19	24	20	20	83	68	68
April	20	25	25	2	2	2	37	19	19	24	25	25	83	71	71
May	20	25	30	2	2	2	37	25	22	24	24	28	83	76	82
June	20	20	21	2	2	2	37	31	25	24	24	32	83	77	80
	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
P-3	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	36	78	76	4	3	3	18			24	1	1	82	82	80
February	34	49	49	4	3	3	20	9	9	24	15	15	82	76	76
March	29	36	36	4	4	4	25	15	15	24	16	16	82	71	71
April	29	39	39	4	4	4	25	16	16	24	25	25	82	84	84
May	29	35	38	4	4	3	25	22	30	24	24	36	82	85	107
June	29	30	39	4	4	4	25	25	36	24	24	36	82	83	115
	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
P-2	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	40	46	46	3						3			46	46	46
February	24	32	32	5			2	1	1	3	1	1	34	34	34
March	6	12	12	5			10	5	5	6	2	2	27	19	19
April	6	16	16	5			10	5	5	6	2	2	27	23	23
May	6	10	8	5	1		10	7	9	6	4	3	27	22	20
June	6	6	9	5	1	1	10	10	8	6	6	2	27	23	20

FS	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	28	64	64	1	1	1							29	65	65
February	80	50	50	1	1	1					10	10	81	61	61
March	80	31	31	1	2	2		7	7		9	9	81	49	49
April	80	46	46	10	3	1	49	7	7	37	13	13	176	69	67
May	80	46	57	15	5	2	94	35	41	72	25	29	261	111	129
June	80	50	47	20	5	2	139	60	58	107	37	35	346	152	142

GS-7	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	22	25	25	1			1			1			25	25	25
February	16	22	22	1			4	1	1	3	1	1	24	24	24
March	1	17	17	1			4	4	4	3	2	2	9	23	23
April	1	16	16	1			4	3	3	3	3	3	9	22	22
May	1	1	2	1			4	3	3	3	3	2	9	7	7
June	1	1	1	1			4	4	4	3	3	2	9	8	7

GS	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	136	186	188	10	5	5	8			18			172	191	193
February	113	137	137	12	6	6	27	12	12	20	14	14	172	169	169
March	103	97	97	15	6	6	31	33	33	23	20	20	172	156	156
April	103	95	95	15	6	6	58	37	37	52	23	23	228	161	161
May	103	103	116	20	10	8	78	66	52	70	40	33	271	219	209
June	103	103	103	20	12	9	78	78	62	70	80	41	271	273	215

SS	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	19	20	20	2	1	1							21	21	21
February	7	20	20	2	1	1	9			3			21	21	21
March	5	8	8	2	1	1	9	5	5	3	3	3	19	17	17
April	5	8	8	2	1	2	9	5	5	3	4	4	19	18	19
May	5	5	7	2	1	2	9	7	4	3	3	1	19	16	14
June	5	5	6	2	2	2	9	9	6	3	3	2	19	19	16

	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
Local	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	1,393	1,918	1,918	74	7-	74	122			209	50	50	1,798	2,042	2,042
February	280	1,554	1,554	74	74	74	614	70	70	830	100	100	1,798	1,798	1,798
March	269	1,147	1,147	74	75	75	622	96	96	830	184	184	1,795	1,504	1,504
April	269	1,138	1,138	100	78	88	622	187	187	855	340	340	1,846	1,743	1,753
May	269	269	884	127	80	94	672	250	301	878	490	426	1,946	1,089	1,705
June	269	269	775	127	85	85	686	350	331	905	640	467	1,987	1,344	1,658

	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
ICPs	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	950	905	905										950	905	905
February	800	802	802										800	802	802
March	750	732	732										750	732	732
April	700	704	704										700	704	704
May	650	650	344			18			65			137	650	650	564
June	500	500	295			18			99			127	500	500	539

	UNPF			UNPREDEP			UNTAES			UNMIBH			Total		
UNVs	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual	Planned	Revised	Actual
January	23	22	22										23	22	22
February	23	22	22										23	22	22
March	23	22	22										23	22	22
April	23	21	21										23	21	21
May	23	21	21						12				23	21	33
June	23	21	21						12				23	21	33

ANNEX III

United Nations Peace Forces

Status of unencumbered balances

(United States dollars)

	Gross	Net	Remarks
A. Credits			
12 January 1992 to 31 March 1993	35 278 438	34 575 669	A/48/690 and A/48/690/Add.3
1 April to 30 June 1993	20 159 021	20 086 321	A/48/690 and A/49/540
1 July 1993 to 31 March 1994	50 121 822	48 825 948	A/48/690/Add.4 and A/49/540/Add.2
1 April to 30 September 1994	79 996 000	77 570 800	A/49/540/Add.2
1 October 1994 to 31 March 1995	78 836 500	79 078 400	A/50/696
1 April to 30 June 1995	33 681 100	34 044 900	A/50/696/Add.2
1 July to 31 December 1995	27 689 551	27 535 651	A/50/696/Add.7
1 January to 30 June 1996		1 120 500	A/51/701
Total	325 762 432	322 838 189	
B. Less: credits returned			
12 January 1992 to 31 March 1993	7 017 800	6 255 200	Resolution 48/238 A, paragraph 21
12 January 1992 to 31 March 1993	28 260 638	28 320 469	Resolution 48/238 B, paragraph 19
1 April to 30 June 1993	19 201 700	19 129 000	Resolution 48/238 A, paragraph 21
1 April to 30 June 1993	957 321	957 321	Resolution 49/228, paragraph 15
1 July 1993 to 31 March 1994	3 985 459	3 495 059	Resolution 49/228, paragraph 15
1 July 1993 to 31 March 1994	21 995 800	19 547 950	International Tribunal (resolution 49/242 B)

	Gross	Net	Remarks
1 July 1993 to 31 March 1994	4 309 750	3 818 750	International Tribunal (resolution 50/212 A)
1 July 1993 to 31 March 1994	4 309 750	3 818 750	International Tribunal (resolution 50/212 B)
1 July 1993 to 31 March 1994	8 317 336	8 463 911	International Tribunal (resolution 50/212 C)
Period ending 31 December 1995	115 373 000	113 866 300	Resolution 51/12, paragraphs 15 and 16
1 January to 30 June 1997	9 327 800	8 073 450	International Tribunal (resolution 51/214)
Total	223 056 354	215 746 160	
Balance (A-B)	102 706 078	107 092 029	

ANNEX IV

Staffing in the Claims Administration Unit, Finance Management and Support Service, Field Administration and Logistics Division, of the Department of Peacekeeping Operations

	Number of staff
Chief Claims Administration Unit (1 P-4)	1
Secretary of the Chief of Unit (1 GS)	1
Contingent-Owned Equipment Team	
P-4[a]	1
Government military officers on loan	8
Letters of Assist Team	
Government military officers on loan	5
P-3	2
GS	2
Spare Parts Team	
Government military officers on loan	1
P-2	1
Death and Disability Team	
Government military officers on loan	1
P-2	0

[a] Post on loan.

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ANNEX V

Settlement with the Implementation Force

1. The total amount invoiced to IFOR, the amount paid and the balance outstanding as at 17 January 1997 are shown in the table below.

A. Direct sales

2. In regard to direct sales, payments amounting to $15,847,039 have been received by cash, cheque or bank transfer. These payments have been credited to the UNPF current mandate accounts, miscellaneous income or other income based on the following criteria:

(a) Credit to the current UNPF accounts. The current UNPF accounts are credited with "reimbursement" of costs for rations, services and fuel provided to IFOR, and received in the same mandate period in which the expenditure was incurred. Other reimbursement given similar treatment is the portion of personnel costs of communications staff supporting the Communications Network serving IFOR units;

(b) Credit to miscellaneous income. Pursuant to financial rule 110.37, all proceeds from United Nations-owned equipment direct sales to IFOR are credited to this account. In addition, the agreement between IFOR and UNPF for communications support provides for reimbursement of a portion of the cost of communications equipment, based on an agreed percentage. The portion reimbursed is also credited to the above account;

(c) Credit to "other". This heading includes income received as reimbursement of costs against "prior mandates" expenditures. In other words, reimbursements against allotments for "closed" mandates which are therefore credited to "refund on prior year mandate account" which is classified as "other" in the financial statements. Additionally, IFOR's portion for the transponder lease is credited to this account and an inter-office voucher is sent to Headquarters.

B. Pass throughs

3. Payments for fuel made by UNPF on behalf of IFOR are in effect "pass throughs" and are not recorded in the UNPF accounts. UNPF simply receives the payment from IFOR and pays the vendor. These payments amounted to $7,715,268 at 17 January 1997.

C. Offsets

4. Equipment, rations and services provided to IFOR are to be offset against amounts owed by the United Nations for contingent-owned equipment total $49,284,577. Invoices amounting to $47,751,534 have been sent to Headquarters to date for offset. Of this amount $35,401,645 was offset against the progress payment made on 30 December 1996 for contingent-owned equipment.

United Nations Peace Forces: settlement with the Implementation Force

Status as at 17 January 1997

(United States dollars)

		Amount invoiced	Amount paid	Balance due	Account credited			
					UNPF	Miscellaneous income	Other	Total
A.	Direct sales - payment by cash/cheque/bank transfer							
	Equipment	5 723 122	5 164 148	558 974	245	5 163 903	0	5 164 148
	Rations	846 723	846 723	0	33 133	392 640	420 950	846 723
	Services	8 367 419	7 923 179	444 240	686 160	5 036 319	2 200 699	7 923 178
	Fuel	1 912 989	1 912 989	0	1 907 410	5 578	0	1 912 988
	Subtotal	16 850 253	15 847 039	1 003 214	2 626 948	10 598 440	2 621 649	15 847 037
B.	Payments to vendors on behalf of IFOR ("pass throughs")							
	Fuel	7 715 268	7 715 268	0	0	0	0	0
C.	Sales for offset*							
	Equipment	44 230 805	42 702 356	1 528 449	0	42 702 356	0	42 702 356
	Rations	2 670 503	2 665 909	4 594	0	2 665 909	0	2 665 909
	Services	2 383 269	2 383 269	0	0	2 383 269	0	2 383 269
	Subtotal	49 284 577	47 751 534	1 533 043	0	47 751 534	0	47 751 534
	Total	73 850 098	71 313 841	2 536 257	2 626 948	58 349 974	2 621 649	63 598 571

* An amount of $35,401,645 was offset against the 30 December 1996 progress payment for contingent-owned equipment.

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ANNEX VI

Provisional expenditures for the period from 1 July 1996 to 30 June 1997 as at 31 December 1996

(Thousands of United States dollars)

		Apportioned	Estimated expenditure	Unencumbered balance
1.	Military personnel costs	1 923.2	1 307.4	615.8
2.	Civilian personnel costs	110 365.0	41 194.1	69 170.9
3.	Premises/accommodation	8 139.3	1 458.1	6 681.2
4.	Infrastructure repairs	-	-	-
5.	Transport operations	6 238.4	1 695.9	4 542.5
6.	Air operations	1 146.4	387.5	758.9
7.	Naval operations	-	-	-
8.	Communications	5 187.6	2 318.0	2 869.6
9.	Other equipment	1 219.7	100.7	1 119.0
10.	Supplies and services	4 594.6	1 059.5	3 535.1
11.	Election-related supplies and services	-	-	-
12.	Public information programmes	263.4	43.6	219.8
13.	Training programmes	356.2	145.5	210.7
14.	Mine-clearing programmes	180.0	-	180.0
15.	Assistance for disarmament and demobilization	-	-	-
16.	Air and surface freight	1 000.8	500.3	500.5
17.	United Nations Logistics Base, Brindisi	-	-	-

		Apportioned	Estimated expenditure	Unencumbered balance
18.	Support account for peacekeeping operations	3 836.6	3 836.6	-
19.	Staff assessment	6 788.4	1 806.3	4 982.1
	Total, lines 1-19	151 239.6	55 853.5	95 386.1
20.	Income from staff assessment	(6 788.4)	(1 806.3)	(4 982.1)
	Net total	144 451.2	54 047.2	90 404.0
21.	Voluntary contributions in-kind	-	-	-
	Total resources	144 451.2	54 047.2	90 404.0

ANNEX VII

Public information programme

A. Radio Unit

1. In the more than three years that the United Nations radio has broadcast in Bosnia and Herzegovina it has been observed that locals listen to news and current affairs in English. First, they may give more credibility to news broadcast in a foreign language since they are used to listening to extensive propaganda in their own language. Secondly, many feel that listening to English may help them with their own grasp of the language. Additionally, foreign journalists and international aid workers as well as United Nations personnel listen to this programme to be informed of the latest news. The programme is broadcast a few hours after the press briefing and when events are developing very fast on the ground it brings listeners up to date with the position of the United Nations on those matters.

2. This programme has the duration of 15 minutes, 9 of which are in Bosnian, 4 in English and the remaining 2 are used for introduction and sign-off by using musical links for both languages.

B. Print Unit

3. The bulletin is produced in English (1,000 copies), Bosnian (2,000 copies), Croatian (750 copies) and Serbian (1,750 copies). These represent the four major languages read and spoken in Bosnia and Herzegovina. The language issue is politically important and sensitive. Therefore, it is imperative that a different edition of the bulletin is produced in each of these languages.

4. The war in Bosnia and Herzegovina was primarily ethnic based. In accordance with the general framework agreement for peace in Bosnia and Herzegovina and the annexes thereto, there are two separate and recognized entities in the country which consist of the Federation and the Republika Srpska. Language differences are an important symbol of the entities' nationalism and identity. In this connection, it should be noted that the Office of the High Representative, the principal organ charged in the civilian implementation of the peace agreement, has published recently the Constitution of the country in the four languages, in recognition of these differences.

5. The language of the Bosnian Serbs in Republika Srpska is Serbian, which is written in the Cyrillic alphabet. With regard to the Federation, there still exists a division between the Croats and the Muslims, particularly in Herzegovina, the western part of Bosnia. This Croat-speaking audience prefers to align itself with the country of Croatia, and hence in order to ensure their readership and maintain effective working relationships for IPTF, Civil Affairs and the Mine Action Centre, it is important that their language is respected and represented in an edition of the bulletin. If UNMIBH did not produce a Croatian edition of the bulletin, this part of the country would not read the Bosnian language edition.

6. An English edition is also produced to reach international readers, namely, international journalists, non-governmental organizations, embassies and other United Nations agencies in the country. Since the bulletin is UNMIBH's principal written medium of information, this audience cannot be overlooked.

7. The incremental costs of producing Bosnian and Croatian editions are minimal. It takes an average of three hours to modify the Bosnian edition to a Croatian edition. While the changes made are subtle, they are of particular importance to the readers.

8. At present, UNMIBH has an ad hoc agreement with the Stabilization Force (SFOR) to print the bulletin on a monthly basis at a cost of $1,400 for the total print run. However, the budget estimates were based upon quotations received from private local companies since it cannot be guaranteed that SFOR will be in a position to continue printing for UNMIBH. The estimate received from the lowest bidding company was $2,500 per month for the total print run.

ANNEX VIII

Updated information on the trust funds under the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium*

1. Trust fund for confidence-building measures in Eastern Slavonia. This trust fund was established in June 1996 to foster confidence-building measures in Eastern Slavonia in support of the UNTAES mandate. An amount of $112,698 has been authorized for expenditure to date.

2. Trust fund for the economic revitalization and restoration of essential services in Eastern Slavonia. This trust fund was established in August 1996 to support economic revitalization which includes the development of economic infrastructure and employment generation. Essential services have been identified as water, energy, public transport, communications, shelter, public health and sanitation. An amount of $819,250 has been authorized for expenditure to date.

* This information updates paragraphs 15 (b) and (c) of document A/50/520/Add.1 of 4 December 1996.

Voluntary and trust fund contributions*

(United States dollars)

A. Voluntary contributions

	Government	Contribution	Value
1.	Cash contribution		-
2.	In-kind contributions received		
	Belgium 1 July 1996 to 30 June 1997	One fixed-wing aircraft	510 000
3.	In-kind contributions pledged		43 011
	Finland		

B. Trust funds

	Paid	Pledged
Trust fund for police assistance programme in Eastern Slavonia	-	-
Subtotal	-	-
Trust fund for confidence-building measures in Eastern Slavonia		
Norway	19 983	-
Sweden	92 769	-
Subtotal	112 752	-
Trust fund for economic revitalization and restoration of essential services in Eastern Slavonia		
United States of America	900 000	-
Subtotal	900 000	-
Total	1 012 752	-

* Updates annex VI in document A/51/520/Add.1.